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CERTIFIED MAIL
RETURN RECEIPT REQUESTED
Stephen Garbaciak, Jr., PE
Vice-President
ARCADIS U.S. Inc.
30 W. Monroe Street, Suite 1710
Chicago, IL 60603

**RE: Allied Paper, Kalamazoo MI. (059B) Plainwell Impoundment Time Critical
Removal Action, (V-W-07-C-863)**

Dear Mr. Garbaciak, Jr.

The enclosed billing is for the recovery of costs incurred by the U.S. Environmental Protection Agency (EPA) for oversight activity, performed under the authority of the Comprehensive Environmental Response Compensation and Liability Act (CERCLA) as amended, for the period 3/01/2009 through 02/28/2010. These costs were incurred for the Allied Paper site during the third-year subsequent to the start of the removal action. Pursuant to paragraph 36 of the settlement agreement (VW-07-C-863), EPA is due \$7,576.11. This bill is solely for recovery of government oversight costs. Any fines and/or penalties due will be billed separately.

This billing invoice is being forwarded to you for payment based upon the AOC, V-W-07-C-863. Please make your check payable to EPA Hazardous Substance Superfund and forward your payment to the following address:

U.S. Environmental Protection Agency
Superfund Payments
Cincinnati Finance Center
PO Box 979076
St. Louis, MO 63197-9000

Payment can be made to U.S. EPA by Electronic Funds Transfer (EFT) in accordance with current EFT procedures:

Federal Reserve Bank of New York
ABA = 021030004
Account = 68010727
33 Liberty Street
New York, NY 10045
Field Tag 4200 of the Fed wire message should read 'D 68010727 Environmental Protection Agency.'

To avoid additional charges, payment must be received at the EPA P.O. Box within 30 calendar

days after receipt of this bill. If payment is not received within that time frame interest will accrue from your date of receipt at the rate of 2.24%. If there are any legal questions regarding this bill, please contact US EPA Associate Regional Counsel, Leslie A. Kirby-Miles at (312) 353-9443 or mail comments to the following address:

U.S. Environmental Protection Agency
ATTN: Leslie A. Kirby-Miles
77 West Jackson - C-14J
Chicago, Illinois 60604

If there are other questions, please contact U.S. EPA's On-Scene Coordinator, Samuel Borries at (312) 353-8360 or mail comments to the following address:

U.S. Environmental Protection Agency
ATTN: Samuel Borries
77 West Jackson - SR-6J
Chicago, Illinois 60604

To ensure that your payment is properly recorded by EPA the following information must be included on the face of your payment check:

Allied Paper Plainwell Impoundment TCRA MI.
Account No. (*Assigned At Mailing*)
Site No. 059B05

Thank you for your cooperation.

Sincerely yours,

Richard Hackley, Chief
Program Accounting and Analysis Section

Enclosures

cc: Bonnie Allyn Barnett
Drinker Biddle & Reath LLP
One Logan Square 18th & Cherry Streets
Philadelphia, PA 19103-6996

Samuel Borries, SE-5J
Leslie A. Kirby-Miles, C-14J

Michael Davis
Chief Counsel
Georgia-Pacific Corp.
133 Peachtree St. NE (30303)
P. O. Box 105605
Atlanta, GA 30348

**ITEMIZED COST SUMMARY
ALLIED PAPER, KALAMAZOO, MI
SUPERFUND SITE #059B
PLAINWELL IMPOUNDMENT AREA TCRA
01/31/2011**

**Cumulative Costs
From March 01, 2009
Through February 28, 2010**

EPA EXPENDITURES

EPA PAYROLL --

--Regional

4,654.77

EPA INDIRECT COSTS--

2,921.34

TOTAL COSTS

\$7,576.11

(AOC V-W-07-C-863)

NET EPA COSTS DUE FOR ALLIED PAPER

\$7,576.11

Itemized Cost Summary Verification

ALLIED PAPER, KALAMAZOO, MI SITE ID = 05 9B
Operable Unit(s): 05

Costs From 03/01/2009 Through 02/28/2010
Plainwell Impoundment TCRA (AOC VW-07-C-863)

REGIONAL PAYROLL COSTS	\$4,654.77
EPA INDIRECT COSTS	\$2,921.34
Total Site Costs:	<u>\$7,576.11</u>

Regional Payroll Costs Verification

ALLIED PAPER, KALAMAZOO, MI SITE ID = 05 9B

Operable Unit(s): 05

Costs From 03/01/2009 Through 02/28/2010

Plainwell Impoundment TCRA (AOC VW-07-C-863)

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Office Code</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>	<u>Site Project</u>	<u>CRP Number</u>
BORRIES, SAMUEL F.	2010	04	05F	23.00	1,717.27	059BBB05	130402
ENVIRONMENTAL SCIENTIST		05	05F	19.50	1,444.53	059BBB05	130402
		06	05F	20.00	1,492.97	059BBB05	130402
				62.50	\$4,654.77		
Total Regional Payroll Costs				62.50	\$4,654.77		

EPA Indirect Costs Summary Verification

ALLIED PAPER, KALAMAZOO, MI SITE ID = 05 9B

Operable Unit(s): 05

Costs From 03/01/2009 Through 02/28/2010

Plainwell Impoundment TCRA (AOC VW-07-C-863)

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2010	4,654.77	62.76%	2,921.34
	<u>4,654.77</u>		
Total EPA Indirect Costs			<u>\$2,921.34</u>

EPA Detailed Indirect Costs Verification
ALLIED PAPER, KALAMAZOO, MI SITE ID = 05 9B
Operable Unit(s): 05
Costs From 03/01/2009 Through 02/28/2010
Plainwell Impoundment TCRA (AOC VW-07-C-863)

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
BORRIES, SAMUEL F.	2010	04	1,717.27	62.76%	1,077.76
		05	1,444.53	62.76%	906.59
		06	1,492.97	62.76%	936.99
			<u>4,654.77</u>		<u>\$2,921.34</u>
Total Fiscal Year 2010 Payroll Direct Costs:			<u>4,654.77</u>		<u>\$2,921.34</u>
Total Fiscal Year 2010:			<u>4,654.77</u>		<u>\$2,921.34</u>
Total EPA Indirect Costs					<u>\$2,921.34</u>

**DOCUMENTATION CODES FOR COSTS EXCLUDED FROM
THE OVERSIGHT BILL**

Case Attorneys, RPMs and OSCs, please use this form when reviewing and commenting on costs in the draft oversight bill. SFD personnel should sign below and return the hardcopy with the bill to Denise Ratliff, the Oversight Bill Coordinator. Attorneys should sign and return the hardcopy and bill to PAAS via interoffice mail or fax.

ALLIED PAPER (Plainwell Impoundment Area - TCRA) 059B05

Site Name VW-07-C-863 SSID

Please check the appropriate box and provide details when needed.

A. X I agree with the costs listed and have made no changes to the bill

B. I disagree with some of the costs listed for the following reasons:

Reason Codes: 01 Insufficient financial documentation from the Region

02 Insufficient financial documentation from HQs

03 Insufficient financial documentation from RTP

04 Insufficient financial documentation from CFC

05 Insufficient financial documentation from LVFC

06 ORC/DOJ determination

07 Costs not within the definition of the enforcement instrument

08 Costs to be pursued in other enforcement actions

09 Accounting error - adjustment in the accounting system

10 DOJ costs (IAG costs for specified IAGs).

11 Insufficient work performed documentation

12 Other

See reverse side for explanation of codes. Please use the appropriate reason code (such as 01, 02, etc.) on the draft bill next to each cost item that needs to be disallowed.

Please note: R5 takes an aggressive approach and generally will supplement missing or incomplete documentation with either testimony or other supporting documentation. Because a given cost may meet one of the given definitions does not necessarily mean it has to be removed from a bill. This is a decision for the case management team as part of the normal oversight review process. L. KIRBY or S. BORRIES (to identify signature-CIRCLE NAME)

Reviewed by Sam Borries Date 2-1-11

(please continue on another sheet if more space is required)

Documentation Codes	Explanation
01	Absence of or insufficient financial documentation from the Region Code 01 is used when financial documents from the region are missing and can not be located after following search procedures. Missing documents may include either paper and/or a SCORPIOS Generated Report (SGR). Code 01 may be used if documentation is incomplete or insufficient. (e.g., payroll and travel documents)
02	Absence of or insufficient financial documentation from Headquarters (HQs) Code 02 is used when financial documents from HQs are missing and can not be located after following search procedures. Missing documents may include either paper and/or a SCORPIOS Generated Report (SGR). Code 02 may be used if documentation is incomplete or insufficient. (e.g., payroll and travel documents)
03	Absence of or insufficient financial documentation from Research Triangle Park (RTP) Code 03 is used when financial documents from RTP are missing and can not be located after following search procedures. Missing documents may include either paper and/or a SCORPIOS Generated Report (SGR). Code 03 may be used if documentation is incomplete or insufficient. (e.g., contract and vendor payments)
04	Absence of or insufficient financial documentation from Cincinnati Finance Center (CFC) Code 04 is used when financial documents from CFC are missing and can not be located after following search procedures. Missing documents may include either paper and/or a SCORPIOS Generated Report (SGR). Code 04 may be used if documentation is incomplete or insufficient. (e.g., IAG, and travel documents)
05	Absence of or insufficient financial documentation from Las Vegas Finance Center (LVFC) Code 05 is used when financial documents from LVFC are missing and can not be located after following search procedures. Missing documents may include either paper and/or a SCORPIOS Generated Report (SGR). Code 05 may be used if documentation is incomplete or insufficient. (e.g., Superfund Cooperative Agreements)
06	ORC/DOJ Determination Code 06 is used when costs are not pursued due to a legal reason as determined by ORC and/or DOJ, after consultation with the site team. Legal reasons may include SOL, CERCLA § 107 liability, insufficient evidence for prima facie case, costs for work efforts inconsistent with NCP. (R5 ORC should seek a DOJ cost summary so that DOJ determines what costs are recoverable under which cases and/or oversight bills)
07	Costs not within the definition of the Enforcement Instrument Code 07 is used when the costs are not billable under the language of the enforcement billing Instrument (e.g., AOC, Consent Decree) as determined by ORC and/or DOJ, after consultation with the site team. Enforcement instrument language to be considered are definitions for Site, ROD, Past Response Costs, Reservations and Covenants-not-to-sue. Code 07 is used only when the future billing of these costs is not planned.
08	Costs to be pursued in other enforcement actions Code 08 is used when the costs are not billable under the language of the enforcement billing Instrument (e.g., AOC, Consent Decree) as determined by ORC and/or DOJ, after consultation with the site team. Enforcement instrument language to be considered are definitions for Site, ROD, Past Response Costs, Interim Response Costs, Future Response Costs, Reservations and Covenants-not-to-sue. Code 08 is used when the costs not billed will be considered for billing or will be sought in another planned enforcement action.
09	Accounting Error—adjustment in the accounting system Code 09 is used for costs requiring adjustment in the accounting system in accordance with financial policies and procedures. (Generally this will be either wrong amounts recorded or wrong SSIDs used)
10	DOJ Costs Code 10 is used for DOJ costs that are removed from a Cost Report Package (CRP). The EPA Policy states that DOJ costs noted in the system as drawdown payments pursuant to the EPA/DOJ IA shall be removed. At such time as a DOJ Letter Report is received, DOJ costs will be included in an updated package for the cost recovery purposes.
11	Absence of or insufficient work performed documentation Code 11 is used when costs are removed because the work performed documents (e.g., Progress Reports, TDDs, IAs, Contracts) are missing, incomplete or insufficient.
12	Other Code 12 is a catch-all documentation category. The system will require that a reason statement be entered. (R5 must consult with HQ prior to using this code as we should be using the other 10 codes where they best fit).